

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF _____, IOWA DUE: December 1, 2016		16204800200000 City of Marengo 153 E Main St Marengo, Iowa 52301 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	821,756		821,756	761,486
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	821,756		821,756	761,486
Delinquent property taxes	0		0	0
TIF revenues	205,336		205,336	190,000
Other city taxes	350,044	0	350,044	416,988
Licenses and permits	4,313	0	4,313	0
Use of money and property	6,897	0	6,897	0
Intergovernmental	376,038	569,223	945,261	884,059
Charges for fees and service	107,358	950,144	1,057,502	1,045,000
Special assessments	0	0	0	0
Miscellaneous	55,549	0	55,549	0
Other financing sources	245,925	1,374,921	1,620,846	972,000
Total revenues and other sources	2,173,216	2,894,288	5,067,504	4,269,533
Expenditures and Other Financing Uses				
Public safety	367,519	0	367,519	350,250
Public works	334,304	0	334,304	379,500
Health and social services	112	0	112	18,500
Culture and recreation	286,988	0	286,988	256,500
Community and economic development	14,305	0	14,305	8,528
General government	212,094	0	212,094	181,325
Debt service	347,955	0	347,955	359,000
Capital projects	246,902	0	246,902	1,200,000
Total governmental activities expenditures	1,810,179	0	1,810,179	2,753,603
Business type activities	0	1,785,781	1,785,781	960,000
Total ALL expenditures	1,810,179	1,785,781	3,595,960	3,713,603
Other financing uses, including transfers out	249,702	816,772	1,066,474	346,000
Total ALL expenditures/And other financing uses	2,059,881	2,602,553	4,662,434	4,059,603
Excess revenues and other sources over (Under) Expenditures/And other financing uses	113,335	291,735	405,070	209,930
Beginning fund balance July 1, 2015	1,440,991	-362,333	1,078,658	1,008,502
Ending fund balance June 30, 2016	1,554,326	-70,598	1,483,728	1,218,432
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 2,170,000	Other long-term debt	\$ 0	
Revenue debt	\$ 1,944,372	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 5,056,774	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted		Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)			Date signed	

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See Accountant's Compilation Report

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF MARENGO						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	562,658	151,869		107,229			821,756			821,756	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	562,658	151,869		107,229	0		821,756		T01	821,756	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	562,658	151,869		107,229	0	0	821,756			821,756	6
7	TIF revenues			205,336				205,336		T01	205,336	7
8	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	39,748						39,748		T15	39,748	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		310,296					310,296		T09	310,296	14
15	TOTAL OTHER CITY TAXES	39,748	310,296	0	0	0	0	350,044	0		350,044	15
16	Section B - LICENSES AND PERMITS	4,313						4,313		T29	4,313	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	6,460	1				436	6,897		U20	6,897	18
19	Rents and royalties							0		U40	0	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	6,460	1	0	0	0	436	6,897	0		6,897	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	3,838						3,838		B89	3,838	27
28	Community development block grants							0	569,223	B50	569,223	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	3,838	0	0	0	0	0	3,838	569,223		573,061	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARENGO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		312,408					312,408		C46	312,408	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55	State Sshared revenues - Library	0						0			0	55				
56	State shared revenues - Liquor	4,755						4,755			4,755	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	4,755	312,408	0	0	0	0	317,163	0		317,163	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	12,640						12,640			12,640	63				
64	Library service							0		D89	0	64				
65	Township contributions	42,397						42,397		D89	42,397	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	55,037	0	0	0	0	0	55,037	0		55,037	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	63,630	312,408	0	0	0	0	376,038	569,223		945,261	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	591,239	A91	591,239	73				
74	Sewer							0	339,796	A80	339,796	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	45,626						45,626		A81	45,626	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARENGO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	19,109	A80	19,109	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	191						191		A89	191	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	0						0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges		2,501					2,501		A44	2,501	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	5,535						5,535		A03	5,535	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	47,778						47,778		A61	47,778	100				
101	Animal control charges	1,551						1,551		A89	1,551	101				
102	Other charges - Specify		4,176					4,176			4,176	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	100,681	6,677	0	0	0	0	107,358	950,144		1,057,502	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	813						813		U99	813	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	2,901						2,901		U11	2,901	110				
111	Fines	21,625						21,625		U30	21,625	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	3,714						3,714			3,714	113				
114	Insurance proceeds for damage to library	26,496						26,496			26,496	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	55,549	0	0	0	0	0	55,549	0		55,549	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARENGO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	833,039	781,251	205,336	107,229	0	436	1,927,291	1,519,367		3,446,658	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	554,372	NR	554,372	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	41,138	8,464					49,602	820,549		870,151	127				
128	Internal TIF loans and transfers in				196,323			196,323			196,323	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	41,138	8,464	0	196,323	0	0	245,925	1,374,921		1,620,846	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	874,177	789,715	205,336	303,552	0	436	2,173,216	2,894,288		5,067,504	132				
133												133				
134	Beginning fund balance July 1, 2015	455,531	988,057	-89,746	198,957	-179,913	68,105	1,440,991	-362,333		1,078,658	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,329,708	1,777,772	115,590	502,509	-179,913	68,541	3,614,207	2,531,955		6,146,162	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 CITY OF MARENGO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	336,886						336,886		E62	336,886	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	623						623		E89	623	8
9	Purchase of land and equipment	1,084						1,084		G89	1,084	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	22,759						22,759		E24	22,759	13
14	Purchase of land and equipment	5,494						5,494		G24	5,494	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	241						241		E66	241	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	432						432		E32	432	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	367,519	0		0	0	0	367,519			367,519	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MARENGO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		228,071					228,071		E44	228,071	42
43	Purchase of land and equipment		127					127		G44	127	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		43,339					43,339		E44	43,339	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		10,319					10,319		E44	10,319	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	40,448						40,448		E81	40,448	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	12,000						12,000		E89	12,000	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	52,448	281,856		0	0	0	334,304			334,304	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARENGO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	15						15		E32	15	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	97						97		E79	97	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	112	0				0	112			112	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
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116												116
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF MARENGO						GAAP NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	181,852						181,852		E52	181,852	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	4,718						4,718		E61	4,718	127
128	Purchase of land and equipment	73						73		G61	73	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	80,885						80,885		E61	80,885	130
131	Purchase of land and equipment	539						539		G61	539	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	18,876						18,876		E03	18,876	133
134	Purchase of land and equipment	45						45		G03	45	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	286,988	0		0	0	0	286,988			286,988	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	2,513						2,513		E89	2,513	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	11,792						11,792		E89	11,792	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	14,305	0	0	0	0	0	14,305			14,305	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARENGO		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,013						9,013		E29	9,013	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	9,541						9,541		E23	9,541	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	55,810						55,810		E31	55,810	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	5,341						5,341		E89	5,341	172
173	Purchase of land and equipment							0		G89	0	173
174	Liability insurance	63,288						63,288			63,288	174
175	Audit fees	69,101						69,101			69,101	175
176	TOTAL GENERAL GOVERNMENT	212,094	0	0	0	0	0	212,094			212,094	176
177	Section G — DEBT SERVICE				347,955			347,955			347,955	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	347,955	0	0	347,955			347,955	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street & storm sewer capital improvements					244,872		244,872			244,872	184
185	Other expenses					2,030		2,030			2,030	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			246,902	0	246,902			246,902	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	246,902	0	246,902			246,902	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	933,466	281,856	0	347,955	246,902	0	1,810,179			1,810,179	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARENGO		GAAP		NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								287,391	E91	287,391	198
199	Purchase of land and equipment							5,189	G91		5,189	199
200	Construction							492	F91		492	200
201	Sewer and sewage disposal — Current operation							189,829	E80		189,829	201
202	Purchase of land and equipment								G80		0	202
203	Construction							935,938	F80		935,938	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation							26,951	E80		26,951	230
231	Purchase of land and equipment								G80		0	231
232	Construction							226	F80		226	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF MARENGO						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								339,765		339,765	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,785,781		1,785,781	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	933,466	281,856	0	347,955	246,902	0	1,810,179	1,785,781		3,595,960	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		49,602			3,777		53,379	816,772		870,151	255
256	Internal TIF loans/repayments and transfers out			196,323				196,323			196,323	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	49,602	196,323	0	3,777	0	249,702	816,772		1,066,474	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	933,466	331,458	196,323	347,955	250,679	0	2,059,881	2,602,553		4,662,434	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	192,886	1,446,314		154,554		68,541	1,862,295			1,862,295	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	203,356		-80,733		-430,592		-307,969			-307,969	267
268	Total Governmental	396,242	1,446,314	-80,733	154,554	-430,592	68,541	1,554,326			1,554,326	268
269	Proprietary								-70,598		-70,598	269
270	Total ending fund balance June 30, 2016	396,242	1,446,314	-80,733	154,554	-430,592	68,541	1,554,326	-70,598		1,483,728	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,329,708	1,777,772	115,590	502,509	-179,913	68,541	3,614,207	2,531,955		6,146,162	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF MARENGO Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents			
						Z000 \$			
Total salaries and wages paid.....								547,988	

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued	Retired	General obligation	TIF revenue	Revenue	Other		
		(b)	(c)	(d)	(e)	(f)	(g)		
1. Water utility	19U \$ 1,658,000	29U \$	39U \$ 215,000	49U \$	49U \$	49U \$ 1,443,000	49U \$	I91 \$ 53,885	
2. Sewer utility	19U 0	29U 554,372	39U 53,000	49U	49U	49U 501,372	49U	I89 12,392	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. GO Corp Purp & Ref, 2010A	19U 1,100,000	29U	39U 95,000	49U 1,005,000	49U	49U	49U	I89 39,805	
11. GO Library Impr, 2013A	19U 1,355,000	29U	39U 190,000	49U 1,165,000	49U	49U	49U	I89 22,050	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	4,113,000	554,372	553,000	2,170,000	0	1,944,372	0	128,132	

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
		\$	101,135,475	x .05 = \$	5,056,774

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		1,483,728	1,483,728
	REMARKS				